



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WATER UTILITY OF THE VILLAGE OF CRIVITZ

Principal Office: P.O. BOX 2747
CRIVITZ, WI 54143

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I MARILYN PADGETT of _____
(Person responsible for accounts)

_____, WATER UTILITY OF THE VILLAGE OF CRIVITZ, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/30/1999
(Date)

WATER UTILITY CLERK
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WATER UTILITY OF THE VILLAGE OF CRIVITZ**Utility Address:** P.O. BOX 2747
CRIVITZ, WI 54143**When was utility organized?** 11/9/1978**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MARILYN L PADGETT**Title:** WATER UTILITY CLERK**Office Address:**P.O. BOX 2747
CRIVITZ, WI 54114**Telephone:** (715) 854 - 2030**Fax Number:** (715) 854 - 7760**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: DEL W HENQUINET**Title:** CPA**Office Address:** HENQUINET, UNGER & WALTERS, S.C.1727 STEPHENSON STREET
P.O. BOX 75
MARINETTE, WI 54143**Telephone:** (715) 735 - 9321**Fax Number:** (715) 735 - 5899**E-mail Address:** huwcpa.com

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: DEL W HENQUINET**Title:** CPA**Office Address:** HENQUINET, UNGER & WALTERS, S.C.1727 STEPHENSON STREET
P.O. BOX 75
MARINETTE, WI 54143**Telephone:** (715) 735 - 9321**Fax Number:** (715) 735 - 5899**E-mail Address:** huwcpa.com**Date of most recent audit report:** 1/14/1999**Period covered by most recent audit:** 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: GLEN A FRANZEN**Title:** UTILITIES OPERATOR**Office Address:**P.O. BOX 2747
CRIVITZ, WI 54114**Telephone:** (715) 854 - 7778**Fax Number:** (715) 854 - 3453**E-mail Address:**

Name: LARRY DESCHANE**Title:** ASST. UTILITIES OPERATOR**Office Address:**P.O. BOX 2747
CRIVITZ, WI 54114**Telephone:** (715) 854 - 7778**Fax Number:** (715) 854 - 3453**E-mail Address:**

Name: MARILYN L PADGETT**Title:** CLERK TREASURER**Office Address:**P.O. BOX 2747
CRIVITZ, WI 54114**Telephone:** (715) 854 - 2030**Fax Number:** (715) 854 - 7760**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:JARED DESCHANE
GEORGE H GOCHT
CHARLES LARSEN, CHAIRMAN
JEFF MURSAU

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: HENQUINET, UNGER & WALTERS, S.C.

1727 STEPHENSON STREET

P.O. BOX 75

MARINETTE, WI 54143

Contact Person: DEL W HENQUINET

Title: CPA

Telephone: (715) 735 - 9321

Fax Number: (715) 735 - 5899

E-mail Address: huwcpa.com

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	134,980	130,913	1
Operating Expenses:			
Operation and Maintenance Expense (401)	38,413	35,481	2
Depreciation Expense (403)	44,831	34,364	3
Amortization Expense (404)	0	0	4
Taxes (408)	42,444	37,080	5
Total Operating Expenses	125,688	106,925	
Net Operating Income	9,292	23,988	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	9,292	23,988	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	345	2,404	7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	3,784	2,542	9
Miscellaneous Nonoperating Income (421)	0	3,722	10
Total Other Income	4,129	8,668	
Total Income	13,421	32,656	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	13,421	32,656	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0		13
Amortization of Debt Discount and Expense (428)	3,169	1,157	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	10,010	17,134	16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	13,179	18,291	
Net Income	242	14,365	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	169,222	117,145	19
Balance Transferred from Income (433)	242	14,365	20
Miscellaneous Credits to Surplus (434)	0	37,712	21
Miscellaneous Debits to Surplus--Debit (435)	98		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	169,366	169,222	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
SPECIAL ASSESSMENTS	452	4
CUSTOMERS ACCT RECEIVABLE	520	5
MONEY MARKET ACCOUNTS	2,812	6
Total (Acct. 419):	3,784	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
ADJ MADE BY PSC	98	11
Total (Acct. 435)--Debit:	98	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	345				345	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	345	0	0	0	345	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	134,980	0	0	0	134,980	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	134,980	0	0	0	134,980	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,495,730	2,482,894	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	511,122	465,604	2
Net Utility Plant	1,984,608	2,017,290	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	2,693	2,996	6
Special Funds (125)	128,536	104,077	7
Total Other Property and Investments	131,229	107,073	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	192	275	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	17,639	17,861	11
Other Accounts Receivable (143)	0		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	877	14
Materials and Supplies (150)	6,276	4,104	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	24,107	23,117	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	12,675	9,166	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	12,675	9,166	
Total Assets and Other Debits	2,152,619	2,156,646	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	169,366	169,222	23
Total Proprietary Capital	169,366	169,222	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	208,718	232,669	25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	208,718	232,669	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	2,570	261	28
Payables to Municipality (233)	6,073	2,456	29
Customer Deposits (235)			30
Taxes Accrued (236)	39,597	33,831	31
Interest Accrued (237)	7,174	5,671	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	55,414	42,219	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,719,121	1,712,536	38
Total Liabilities and Other Credits	2,152,619	2,156,646	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,495,730	0	0	0	1
Utility Plant Purchased or Sold (391)	0				2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,495,730	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	511,122	0	0	0	9
Total Accumulated Provision	511,122	0	0	0	
Net Utility Plant	1,984,608	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	465,601				465,601	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	44,831				44,831	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	690				690	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	45,521	0	0	0	45,521	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	511,122	0	0	0	511,122	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.84%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation	0				0	1
Other					0	2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	6,276	4,104	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	6,276	4,104	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1998 GENERAL OBLIGATION BOND	15,844	3169	12,675	1
Total			12,675	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year		1
Changes during year (explain):		
NONE	0	2
Balance end of year	0	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
GENERAL OBLIGATION FUND	02/15/1998	03/01/2003	4.10%	208,718	1
Total for Account 223				208,718	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	33,831	1
Accruals:		
Charged water department expense	41,552	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	41,552	
Taxes paid during year:		
County, state and local taxes	34,412	6
Social Security taxes	1,374	7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	35,786	
Balance end of year	39,597	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
GO REFUNDING BOND	5,671	10,010	8,507	7,174	2
Subtotal	5,671	10,010	8,507	7,174	
Other long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	5,671	10,010	8,507	7,174	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,712,536					1,712,536	1
Add credits during year:							
For Services	6,585					6,585	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,719,121	0	0	0	0	1,719,121	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	905,664					905,664	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT RECEIVABLE	2,693	2
Total (Acct. 124):	2,693	
Special Funds (125):		
GO REFUND BOND DEBT SERVICE ACCOUNT	70,309	3
DEPRECIATION AND RESERVE FUND	58,227	4
Total (Acct. 125):	128,536	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	17,639	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	17,639	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		13
Total (Acct. 145):	0	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO GENERAL FUND	4,909	17
DUE TO SEWER FUND	1,164	18
Total (Acct. 233):	6,073	
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,489,312	0	0	0	2,489,312	1
Materials and Supplies	5,190	0	0	0	5,190	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	488,361	0	0	0	488,361	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,715,828	0	0	0	1,715,828	6
Other (specify):						
NONE					0	7
Average Net Rate Base	290,313	0	0	0	290,313	
Net Operating Income	9,292	0	0	0	9,292	8
Net Operating Income as a percent of						
Average Net Rate Base	3.20%	N/A	N/A	N/A	3.20%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	169,294	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	169,294	
Net Income		
Net Income	242	5
Percent Return on Proprietary Capital	0.14%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

June 8, 1999

Ms. Marilyn L. Padgett, Water Utility Clerk
Village of Crivitz Water Utility
P.O. Box 2747
Crivitz, WI 54114-2747

1998 Analytical Review DWCCA-1435-PJL

Dear Ms. Padgett:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. Please explain why you report 1 for total KWH used for pumping for the year in the Pumping and Purchased Water Statistics schedule on page W-10.
2. Please explain who paid for the services reported as added during the year in column (d) of the Water Services schedule on page W-16.
3. A comparison of the number of water service laterals on page W16 of your annual report and the number of customers served by your utility on page W2 was made. Please explain why the number of water service laterals is significantly higher than the number of customers.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\1998 analytical review letters\june 8 1999 rev letters L
1.doc

Per response of 6/21:
kwh corrected
services paid for by customers
difference in services vs customers due to services installed to vacant lots
PJT

FINANCIAL SECTION FOOTNOTES

FOH

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	134,483	1
Total Sales of Water	134,483	
Other Operating Revenues		
Forfeited Discounts (470)	497	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	497	
Total Operating Revenues	134,980	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	21,944	5
General Operating Expenses (680-690)	16,469	6
Total Operation and Maintenance Expenses	38,413	
Other Operating Expenses		
Depreciation Expense (403)	44,831	7
Amortization Expense (404)		8
Taxes (408)	42,444	9
Total Other Operating Expenses	87,275	
Total Operating Expenses	125,688	
NET OPERATING INCOME	9,292	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	2	1	320	1
Commercial	1	1	240	2
Industrial				3
Total Unmetered Sales to General Customers (460)	3	2	560	
Metered Sales to General Customers (461)				
Residential	347	19,682	49,053	4
Commercial	100	13,970	28,121	5
Industrial	1	1,774	1,034	6
Total Metered Sales to General Customers (461)	448	35,426	78,208	
Private Fire Protection Service (462)	2		553	7
Public Fire Protection Service (463)	1		49,058	8
Other Sales to Public Authorities (464)	11	2,131	6,104	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	465	37,559	134,483	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	49,058	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	49,058	
Forfeited Discounts (470):		
Customer late payment charges	497	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	497	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	10,786	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,183	3
Chemicals (630)	3,795	4
Supplies and Expenses (640)	3,901	5
Repairs of Water Plant (650)	621	6
Transportation Expenses (660)	658	7
Total Plant Operation and Maintenance Expenses	21,944	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	7,165	8
Office Supplies and Expenses (681)	1,780	9
Outside Services Employed (682)	2,472	10
Insurance Expense (684)	2,104	11
Employees Pensions and Benefits (686)	2,785	12
Regulatory Commission Expenses (688)	163	13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	16,469	
Total Operation and Maintenance Expenses	38,413	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		41,070	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		41,070	
Social Security		1,211	3
PSC Remainder Assessment		163	4
Other (specify): NONE			5
Total tax expense		42,444	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marinette				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.241640				3
County tax rate	mills		7.012170				4
Local tax rate	mills		7.946650				5
School tax rate	mills		11.792470				6
Voc. school tax rate	mills		1.570310				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.563240				10
Less: state credit	mills		1.839990				11
Net tax rate	mills		26.723250				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.946650				14
Combined School Tax Rate	mills		13.362780				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.309430				17
Total Tax Rate	mills		28.563240				18
Ratio of Local and School Tax to Total	dec.		0.746044				19
Total tax net of state credit	mills		26.723250				20
Net Local and School Tax Rate	mills		19.936717				21
Utility Plant, Jan. 1	\$	2,482,901	2,482,901				22
Materials & Supplies	\$	6,276	6,276				23
Subtotal	\$	2,489,177	2,489,177				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,489,177	2,489,177				26
Assessment Ratio	dec.		0.827600				27
Assessed Value	\$	2,060,043	2,060,043				28
Net Local & School Rate	mills		19.936717				29
Tax Equiv. Computed for Current Year	\$	41,070	41,070				30
Tax Equivalent per 1994 PSC Report	\$	32,623					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	41,070					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	15,455		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	102,335		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	117,790	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	121,804		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	129,612	236	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	251,416	236	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,869		23
Total Water Treatment Plant	2,869	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			15,455	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			102,335	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	117,790	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			121,804	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			129,848	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	251,652	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,869	23
Total Water Treatment Plant	0	0	2,869	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	250,721		26
Transmission and Distribution Mains (343)	1,416,879		27
Fire Mains (344)	2,526		28
Services (345)	278,675	4,475	29
Meters (346)	45,416	3,389	30
Hydrants (348)	97,299	1,762	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,091,516	9,626	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0	2,646	35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	9,406		37
Other General Equipment (379)	9,897	328	38
Other Tangible Property (390)	0		39
Total General Plant	19,303	2,974	
Total utility plant in service directly assignable	2,482,894	12,836	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,482,894	12,836	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			250,721	26
Transmission and Distribution Mains (343)			1,416,879	27
Fire Mains (344)			2,526	28
Services (345)			283,150	29
Meters (346)			48,805	30
Hydrants (348)			99,061	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	0	0	2,101,142	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			2,646	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			9,406	37
Other General Equipment (379)			10,225	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	22,277	
Total utility plant in service directly assignable	0	0	2,495,730	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	0	0	2,495,730	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,858	4,858	1
February			4,289	4,289	2
March			4,781	4,781	3
April			3,513	3,513	4
May			4,884	4,884	5
June			4,091	4,091	6
July			5,247	5,247	7
August			4,535	4,535	8
September			3,847	3,847	9
October			3,812	3,812	10
November			3,729	3,729	11
December			3,505	3,505	12
Total for year	0	0	51,091	51,091	
Less: Measured or estimated water used in main flushing and water treatment during year				5,497	13
Less: Other utility use				5,210	14
Other utility use explanation: LEAKS					15
Water pumped into distribution system				40,384	16
Less: Water sold				37,559	17
Losses and unaccounted for				2,825	18
Percent unaccounted for to the nearest whole percent (%)				7%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				308	21
Date of maximum: 8/4/1998					22
Cause of maximum: DROUGHT					23
Minimum gallons pumped by all methods in any one day during reporting year				1	24
Date of minimum: 12/8/1998					25
Total KWH used for pumping for the year				69,469	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
HIGHWAY W	1	55	16	288,000	No	1
ST PAUL ROAD	2	172	10	324,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1	2	1
Location	HIGHWAY 1	ST PAUL ROAD	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	VACUZZ	VACUZZ	5
Year Installed	1979	1989	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	300	400	8
Pump Motor or Standby Engine Mfr	GE	NEW MAN	10
Year Installed	1979	1989	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	25	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1980		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	110		10
			11
Total capacity in gallons	250,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4320		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	N		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
A	D	6.000	27,641	0	0	0	27,641
P	D	6.000	4,112	0	0	0	4,112
A	D	8.000	30,559	0	0	0	30,559
M	D	8.000	2,466	0	0	0	2,466
P	D	8.000	1,160	0	0	0	1,160
A	D	10.000	18,885	0	0	0	18,885
M	D	10.000	58	0	0	0	58
P	D	10.000	2,649	0	0	0	2,649
A	D	12.000	449	0	0	0	449
P	D	15.000	275	0	0	0	275
Total Within Municipality			88,254	0	0	0	88,254
Total Utility			88,254	0	0	0	88,254

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	537	1	0	0	538		1
M	1.500	7	0	0	0	7		2
M	2.000	5	0	0	0	5		3
M	4.000	1	0	0	0	1		4
M	6.000		1			1		5
P	8.000	1	0	0	0	1		6
Total Utility		551	2	0	0	553	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	491	42	6	0	527	113	1
1.000	21	0	0	0	21	11	2
1.250	0	0	0	0	0	0	3
1.500	3	1	0	1	5	0	4
2.000	6	0	0	0	6	3	5
3.000	2	1	0	0	3	0	6
4.000	1	0	0	0	1	1	7
Total:	524	44	6	1	563	128	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	351	82	1	7	0	86	527	1
1.000	0	14	0	2	0	5	21	2
1.250	0	0	0	0	0	0	0	3
1.500	0	3	0	2	0	0	5	4
2.000	0	4	0	1	0	1	6	5
3.000	1	0	0	0	1	1	3	6
4.000	0	0	0	1	0	0	1	7
Total:	352	103	1	13	1	93	563	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	5				5	1
Within Municipality	139	1			140	2
Total Fire Hydrants	144	1	0	0	145	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year.

Number of hydrants operated during year:	96
Number of distribution system valves end of year:	299
Number of distribution valves operated during year:	90

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-16)

FINANCE FROM CURRENT WORK IN CAPITAL

Meters (Page W-17)

ERROR IN PREVIOUS YEARS COUNT
